



öztiryakiler

ANTI-BRIBERY, ANTI-CORRUPTION AND ANTI-FRAUD POLICY

1. OBJECTIVE

To ensure compliance with all applicable anti-bribery, anti-corruption, anti-fraud, and other anti-corruption laws, regulations, and ethical principles in all countries where Öztiryakiler operates; to strengthen the principles of honesty, transparency, accountability, and business ethics in all company activities. To ensure that employees and all third parties acting on behalf of the company refrain from bribery, corruption, fraud, irregularities, abuse of power, and similar unethical activities.

2. SCOPE

This policy covers Öztiryakiler's relations with all its employees, including members of the Board of Directors, suppliers, customers, executives, business partners, contractors, firms providing audit and consultancy services, persons and organizations acting directly or indirectly, such as distributors/dealers, and other third parties.

This policy has been drawn up based on Article 87 of Law No. 6352 and Article 252 of Law No. 5237 within National Legislation and International Organizations, and on the United Nations Convention Against Corruption, United Nations Global Compact, Council of Europe Criminal Law Convention Against Corruption, Council of Europe Group of European States Against Corruption (GRECO) Recommendations, and OECD Multinational Companies Guide.

Öztiryakiler is committed to complying with all relevant legislation in force in all countries in which it operates and to adopting a zero-tolerance approach against bribery, corruption, fraud, and all forms of unethical practices.

3. DEFINITIONS

- **Bribe:** It is the material or immaterial reward or encouragement of a person or institution by unfair or illegal means to increase personal interests or provide benefits. Bribes can be applied in different formats, such as cash, gifts, entertainment, debt forgiveness, social benefits, etc.

Chairman of the Board of Director

Yusuf Kenan ÖZTİRYAKİ



öztiryakiler

- **Corruption:** It refers to the illicit gain, interest, or unethical behavior of officials in the public or private sector by abusing their authorizations. Corruption may occur in various forms, such as bribery, embezzlement, irregularities, forgery, etc.
- **Fraud:** Deliberately deceiving, misleading, concealing information, falsifying documents, falsifying records, or making false statements with the aim of obtaining an unfair or illegal benefit. Fraud includes practices such as using fake invoices, reporting false expenses, misuse of assets, deliberately falsifying accounting records, and forgery of information and documents.

4. GENERAL

Bribery, corruption and fraud have negative impacts on our company's reputation and business processes. Hence, all our stakeholders are expected to act in accordance with ethical standards. All employees and business partners are obliged to act in accordance with local and international legal regulations regarding bribery and corruption. Violation of laws concerning bribery and corruption brings along civil and criminal sanctions.

Öztiryakiler adopts a zero-tolerance approach to all forms of fraudulent activity. Misuse of company assets, financial resources, records, and information, preparation of forged documents, making false statements, or any attempt to gain unfair advantage are prohibited. All employees and business partners are responsible for preventing, detecting, and reporting fraud risks.

5. CODE OF ETHICS

- **Transparency and Honesty:** All our activities must be conducted in an open, transparent, and honest manner. All agreements and decisions must be documented and open to audits.
- **Conflict of Interest:** Our employees and business partners must avoid creating circumstances where their interests or relationships conflict with their professional duties. Any conflict of interest must be immediately reported and managed by the Ethics Committee.

Chairman of the Board of Director

Yusuf Kenan ÖZTİRYAKİ



öztiryakiler

- **Gifts and Treats:** Gifts and treats received from all our business partners should be limited within the framework of our company's GUIDANCE ON THE ACCEPTANCE/PROVISION OF GIFTS AND HOSPITALITY, any suspicious gifts should be rejected, and the Ethics Committee should be notified immediately.
- **Facilitation Payments:** In any process, it refers to the payments made by a person or organization to gain a certain advantage, such as speeding up the process or facilitating the process, etc. Many countries have clear regulations on whether or not this type of payment is legal. At Öztiryakiler, no facilitation payment practices that may be considered bribery or corruption and that are contrary to the rules of transparency and honesty are accepted.
- **Donations and Sponsorships:** In the context of bribery and corruption, donation and sponsorship practices should be carefully evaluated. This type of financial support is usually provided for social responsibility projects, cultural events, or activities that provide social benefit, such as sports, arts, culture, education, entrepreneurship, science, etc. Donations and sponsorships should be made without expecting anything in return, for the public interest, and in a way that does not create a conflict of interest.
- **Abuse of Duty:** It means that a public or private sector employee acts in his/her own interests by abusing the powers he/she has. A person who abuses his/her duty acts against legal and ethical rules. While performing their duties, Öztiryakiler employees cannot make decisions in favor or against themselves, their family members, or third parties by using the authority and responsibilities they have. Such actions cannot be allowed to have negative impacts on our company and business partners. In addition, our employees are obliged to protect the confidentiality of the information they obtain during their duties. They cannot share that information with third parties without authorization and cannot use it for their own or third parties' interests.
- **Money Laundering:** Employees must avoid activities such as bribery, corruption, abuse or money laundering. Employees are strictly prohibited from engaging in any action in these matters.

Chairman of the Board of Director

Yusuf Kenan ÖZTİRYAKİ



öztiryakiler

- **Fraud Prevention:** Employees and business partners are obligated to ensure the accuracy of financial records, refrain from issuing forged documents, making false statements, and using company assets solely for business purposes. Misuse of company assets, creation or use of forged invoices, false expense reporting, manipulation of accounting records, intentional errors in stock or inventory records, and all similar fraudulent activities are prohibited. Any detected or suspected cases must be reported immediately to the Ethics Committee.

5.1 Third-Party Due Diligence

- Öztiryakiler ensures that third parties, such as suppliers, distributors/dealers, consultants, intermediaries, and business partners, undergo a due diligence process before and during business relationships to assess their risks of bribery, corruption, fraud, money laundering, and other ethical compliance issues.
- Due diligence includes an assessment of the third party's reputation, ownership and control structure, end-beneficiary information, connections to public officials, past legal violations, status on sanctions lists, and the risk level related to the sector and country in which it operates.
- Before initiating business relationships with third parties deemed to have a high risk level, necessary approval mechanisms are implemented, and clauses regarding bribery, corruption, fraud, and ethical compliance are added to the relevant contracts.
- Due diligence activities are updated periodically depending on the nature of the relationship and the risk level.

5.2 Risk Assessment and Record Keeping

- Öztiryakiler conducts a risk assessment at least once a year to identify risks of bribery, corruption, fraud, money laundering, conflicts of interest, and other ethical compliance that it may encounter in all countries where it operates and in its business processes.

Chairman of the Board of Director

Yusuf Kenan ÖZTİRYAKİ



öztiryakiler

- Additional risk assessments may also be conducted in situations such as new market entry, mergers or acquisitions, organizational changes, new business partnerships, or significant operational changes.
- The results of the risk assessment are reported to senior management, and necessary preventive and corrective actions are planned for high-risk areas.
- Records relating to whistleblowing, investigation, audit, training, due diligence, and risk assessment activities carried out under this policy are kept for at least 10 years in accordance with relevant legislation and company procedures.

6. COMMUNICATION AND TRAINING

- **Training Programs:** All our employees are provided with regular training to raise awareness about bribery, corruption and fraud. These trainings support the correct understanding and implementation of policies and procedures.
- **Informing:** Any updates and changes regarding the implementation of the policy are announced to all employees.

7. REPORTING AND NOTIFICATION

- **Reporting Channels:** Persons who have suspicions of bribery, corruption or fraud should immediately notify the Ethics Committee of the situation. Reports are evaluated in accordance with the principles of confidentiality and anonymity. No retaliation can be made against the person(s) who provide the report.
- **Protection:** The person providing the report must inform the Ethics Committee if he or she is subjected to retaliation. Necessary measures are taken to prevent whistleblowers from being punished or discriminated against in any way due to the reports they provide. Any retaliation or punishment against whistleblowers is strictly prohibited.
- **Protection of Personal Data:** All personal data obtained during reporting, investigation, inquiry, and audit processes are processed in accordance with the provisions of the Law No. 6698 on the Protection of Personal Data (KVKK) and related legislation. The identity of the informant will be kept confidential to the extent

Chairman of the Board of Director

Yusuf Kenan ÖZTİRYAKI



öztiryakiler

permitted by law and will be protected in a way that is accessible only to authorized persons. Personal data is processed only for the purpose of evaluating and investigating the report and taking necessary measures, and is deleted, destroyed, or anonymized at the end of the period stipulated in the relevant legislation.

- **Structure and Independence of the Ethics Committee:** The Ethics Committee is established to evaluate reports of ethical violations, bribery, corruption, fraud, conflicts of interest, money laundering, and other compliance issues. The Committee consists of representatives from Human Resources, Corporate Risk Management and Compliance, Legal/Compliance, Internal Audit, Quality Management, and other functions deemed necessary. Members of the Ethics Committee perform their duties within the framework of impartiality, independence, and confidentiality. Committee members cannot participate in the evaluation of matters that concern them or that may cause a conflict of interest. The Ethics Committee may initiate investigations, research, and inquiries when deemed necessary and report the results to Senior Management.

8. INSPECTION AND SANCTIONS

- **Internal Audit:** Internal audits include the work to be carried out to prevent corruption, bribery and fraud and to keep the risks that may be encountered within this context under control. At Oztiryakiler, regular internal audits are conducted to monitor bribery and corruption risks. These audits aim to identify and prevent potential irregularities in financial records, purchasing processes, payment transactions, expense reporting, and other critical control areas.
- **Disciplinary Procedures:** When a policy violation is detected, disciplinary proceedings are initiated against the respective person. Violations are addressed by the Disciplinary Board, and respective parties are informed of the consequences.

In the event that individuals and organizations acting directly or indirectly, such as suppliers, customers, or distributors/dealers, act or behave contrary to this policy, Oztiryakiler has the right to unilaterally terminate the contracts in force for justifiable reasons.

Chairman of the Board of Director

Yusuf Kenan ÖZTİRYAKİ



öztiryakiler

If an employee refuses to collaborate in any bribery or corruption incident or reports a possible bribery or corruption in good faith, he/she cannot be subjected to disciplinary action, dismissal, threats, mobbing, etc.

9. REVIEW OF THE POLICY

This policy is periodically reviewed and updated according to respective legal regulations, contracts, standards, and the needs of our company. The current version of the policy is published for all employees to access.

Regular training and information are provided to employees regarding their compliance with the Anti-Bribery, Anti-Corruption and Anti-Fraud Policy, and they are expected to act in accordance with this policy.

The Anti-Bribery, Anti-Corruption and Anti-Fraud Policy is clearly announced to all employees and is made accessible to all our employees through notice boards, intranet, and our website (www.oztiryakiler.com.tr).

10. POLICY STATEMENT

To protect its reputation and integrity, Öztiryakiler implements a zero-tolerance policy against bribery, corruption and fraud, conflicts of interest, abuse of power, and money laundering for all its employees and business partners. It is essential that all operations are conducted in accordance with the principles of honesty, transparency, accountability, and compliance with the law. Our company encourages the reporting of any behavior that violates these principles and is committed to protecting those who report such acts.

In case of detection or suspicion of any violation within the scope of the Anti-Bribery, Anti-Corruption and Anti-Fraud Policy, it is expected to be reported to Öztiryakiler Ethics Committee at etikkurulu@oztiryakiler.com.tr or via phone number **+90 05375238333**.

Chairman of the Board of Director
Yusuf Kenan ÖZTİRYAKİ



öztiryakiler

Öztiryakiler expects its suppliers, customers, dealers, distributors, consultants, and other business partners to comply with the provisions of this policy; it reserves the right to terminate business relationships in cases of serious violations.

As part of the fight against bribery, corruption and fraud in our company, we are committed to acting with honesty, transparency, and full compliance with the law in all business processes.

Chairman of the Board of Director
Yusuf Kenan ÖZTİRYAKİ